

Green Crescent Aid UK
Income and Expenditure Accounts for the year ended
31st December 2022

Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

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Basic information

Address

11 Devonshire Street

Keighley

West Yorkshire

BD21 2BH

Bank

Lloyds Bank

1 Legg Street

Chelmsford

Essex

CM1 1JS

Accountants

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

513 Bradford Road

Batley

WF17 8LL

Charity registration number

1187798

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Trustees' Annual Report for the period						
From	Period start date			To	Period end date	
	01	Jan	2022		31	Dec 2022

Section A

Reference and administration details

Charity name

Green Crescent Aid UK

Other names charity is known by

Registered charity number (if any)

1187798

Charity's principal address

11 Devonshire Street

Keighley

Postcode

BD21 2BH

Names of the charity trustees who manage the charity

	Trustee name
1	Amir Khan
2	Haroon Mahmood
3	Sikander Ali Shan

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CIO – Foundation constitution
How the charity is constituted (eg. trust, association, company)	Constitution
Trustee selection methods (eg. appointed by, elected by)	<ol style="list-style-type: none"> 1. Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. 2. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- 1) To advance the religion of Islam according to the Quran the Sunnah and Hadith anywhere in the world, in particularly but not exclusively in Malawi by means of, particularly but not exclusively, assisting in the establishment of a mosque and madrassah.
- 2) The prevention or relief of poverty anywhere in the world, in particularly but not exclusively in Malawi by providing: grants, items and services to individuals, charities, or other organisations working to prevent or relieve poverty.
- 3) To advance such other charitable purposes that are charitable under the laws of England and Wales as the trustees see fit from time to time, primarily (but not exclusively) in England and Malawi.

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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity gives grants to other organisations to achieve its objects.

Charity commission requires the trustees of a charity to:

- Select suitable accounting policies, apply them consistently, make judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless there is a reason to believe that the charity will not continue for the foreseeable future.

The Trustees are responsible for the keeping of proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the charity and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity was able to raise donations and fund their charitable objects. They have been able to provide various types of aid to the needy in rural areas of Malawi. Furthermore, the charity was able to support local sports clubs in the UK.

Section E

Financial review

Brief statement of the charity's policy on reserves

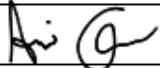
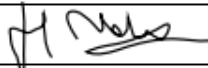
The charity holds £3,000 in reserve in case of an emergency expense and to cover running costs

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Section F Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	AMIR KHAN	HAROON MAHMOOD
Position (eg Secretary, Chair, etc)	TRUSTEE	TRUSTEE

Date	23/10/23
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CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Green Crescent Aid UK

**On accounts for the year
ended**

31st December 2022

**Charity no
(if any)**

Set out on pages

9 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2022**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

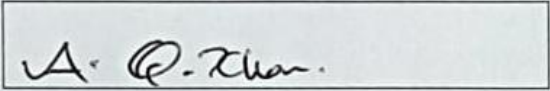
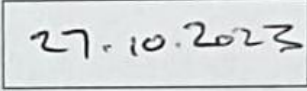
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**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		Date:	
Name:	<div style="border: 1px solid black; padding: 2px;">Abdul Qudeir Khan</div>		
Relevant professional qualification(s) or body (if any):	<div style="border: 1px solid black; padding: 2px;">FMAAT FCPA</div>		
Address:	<div style="border: 1px solid black; padding: 2px;">Unit 27, Batley Enterprise Centre</div> <div style="border: 1px solid black; padding: 2px;">513 Bradford Road</div> <div style="border: 1px solid black; padding: 2px;">Batley</div> <div style="border: 1px solid black; padding: 2px;">WF17 8LL</div>		

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Charity Name Green Crescent Aid UK		Charity No	1187798		
Annual accounts for the period					
Period start date	01.01.22	To	Period end date	31.12.22	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds (restated) £ F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	14,709	438,088	-	452,797	552,347
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	14,709	438,088	-	452,797	552,347
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	2,942	-	-	2,942	4,312
Charitable activities	7,032	421,665	-	428,697	560,845
Separate material expense item	-	-	-	-	-
Other	288	-	-	288	431
Total	10,262	421,665	-	431,927	565,588
Net income/(expenditure) before tax for the reporting period	4,447	16,423	-	20,870	- 13,241
Tax payable				-	
Net income/(expenditure) after tax before investment gains/(losses)	4,447	16,423	-	20,870	- 13,241
Net gains/(losses) on investments				-	
Net income/(expenditure)	4,447	16,423	-	20,870	- 13,241
Extraordinary items				-	
Transfers between funds				-	
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
Net movement in funds	4,447	16,423	-	20,870	- 13,241
Reconciliation of funds:					
Total funds brought forward	29,764	4,972		34,736	47,977
Total funds carried forward	34,211	21,395	-	55,606	34,736

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Section B Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year (restated)
	£	£	£	£	£
	F01	F02	F03	F04	F05
Fixed assets					
Intangible assets (Note 15)				-	-
Tangible assets (Note 14)	635			635	784
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
Total fixed assets	635	-	-	635	784
Current assets					
Stocks (Note 18)	-			-	-
Debtors (Note 19)	10,000			10,000	10,000
Investments (Note 17.4)				-	-
Cash at bank and in hand (Note 24)	25,251	21,395		46,646	27,136
Total current assets	35,251	21,395	-	56,646	37,136
Creditors: amounts falling due within one year (Note 20)	1,675			1,675	3,106
Net current assets/(liabilities)	33,576	21,395	-	54,971	34,030
Total assets less current liabilities	34,211	21,395	-	55,606	34,814
Creditors: amounts falling due after one year (Note 20)	-			-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	34,211	21,395	-	55,606	34,814
Funds of the Charity					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)		21,395		21,395	4,972
Unrestricted funds	34,211		-	34,211	29,764
Revaluation reserve				-	-
Fair value reserve					
Total funds	34,211	21,395	-	55,606	34,736

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Amir khan	23/10/33
Haroon Mahmood	23/10/23

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Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	-	402,278		402,278	499,885
	Gift Aid	14,709			14,709	13,287
	Legacies				-	
	General grants provided by government/other charities	-	35,810		35,810	39,175
	Membership subscriptions and sponsorships which are in substance donations				-	
	Donated goods, facilities and services				-	
	Other				-	
Total		14,709	438,088	-	452,797	552,347
TOTAL INCOME		14,709	438,088	-	452,797	552,347

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Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year (restated) £
Expenditure on	Incurred seeking donations	2,942			2,942	4,312
	Total expenditure on raising funds	2,942	-	-	2,942	4,312
Expenditure on charitable activities	Accountancy fees	925			925	850
	Event expenses	50			50	1,414
	Governance				-	675
	Grants to Green Crescent Malawi	-	408,260		408,260	546,325
	Local football club sponsorship	-			-	749
	Project Smile UK	-			-	796
	Safety clothes				-	710
	Annual return	225			225	150
	Cakes hamper		-		-	12
	Charitable donations				-	1,800
	Charity vis jacket				-	66
	DBS check				-	206
	Independent examination	525			525	450
	Insurance	288			288	404
	Monitoring visit expenses				-	4,343
	Printing, postage and stationary	488			488	227
	Website	464			464	283
	Project expenses	785			785	
	Travel expenses	2,088			2,088	
	Winter project		1,740		1,740	
	Grant Hope for Mankind		4,664		4,664	
	Health clinic project		7,000		7,000	
	Volunteers activities	1,195			1,195	1,385
	Total expenditure on charitable activities	7,032	421,665	-	428,697	560,845
Other	Bank charges	218			218	353
	Depreciation	71			71	78
					-	
					-	
	Total other expenditure	288	-	-	288	431
TOTAL EXPENDITURE		10,262	421,665	-	431,927	565,588

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Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year		-		-	-
Additions				706	706
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	-	-	706	706

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance
** Rate				10%		

At beginning of the year				-	-
Disposals					-
Depreciation				71	71
Impairment					-
Transfers*					-
At end of the year	-	-	-	71	71

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	635	635

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Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	10,000.0	10,000.0
Total	10,000.0	10,000.0

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	1,675	3,106	-	-
Taxation and social security	-	-		
Other creditors	-	-		
Total	1,675	3,106	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	46,646	27,136
Other	-	-
Total	46,646	27,136